

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023

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PRINCIPAL CLERK

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SENATE BILL DRS45208-NIF-70

Short Title: Standard Deduction Charitable Contributions. (Public)

Sponsors: Senators Woodard and Alexander (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW A TAX CREDIT FOR CHARITABLE CONTRIBUTIONS BY A  
3 TAXPAYER THAT ELECTS TO TAKE THE STANDARD DEDUCTION.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 2 of Article 4 of Subchapter I of Chapter 105 of the General  
6 Statutes is amended by adding a new section to read:

7 "**§ 105-153.11. Standard deduction charitable contribution tax credit.**

8 (a) Credit. – A taxpayer who, for the taxable year, deducts the standard deduction amount  
9 provided in G.S. 105-153.5(a)(1) and makes charitable contributions under section 170 of the  
10 Code is allowed a credit against the tax imposed by this Part equal to twenty-five percent (25%)  
11 of the charitable contributions.

12 (b) Limitations. – A nonresident or part-year resident who claims the credit allowed by  
13 this section shall reduce the amount of the credit by multiplying it by the fraction calculated under  
14 G.S. 105-153.4(b) or (c), as appropriate. The credit allowed under this section may not exceed  
15 the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits  
16 allowed, except payments of tax made by or on behalf of the taxpayer."

17 **SECTION 2.** This act is effective for taxable years beginning on or after January 1,  
18 2023.

